

## **APPENDIX B.**

### **GENERAL LEDGER ACCOUNTS FOR PROPERTY, PLANT, AND EQUIPMENT**

1. The first four positions of the 8-digit DELPHI general ledger account represent the United States Standard General Ledger, used throughout the Federal government, to accumulate and report cost for all government agencies. The last four positions are DOT-wide extensions used throughout DOT. The FAA Consolidated Balance Sheet is prepared from the roll up of GL accounts. The ones for General PP&E are reported as net of accumulated depreciation.

2. Standard General Ledger (SGL) Series of accounts:

1000xxxx	Assets
2000xxxx	Liabilities
3000xxxx	Equity
4000xxxx	Budgetary
5000xxxx	Revenue
6000xxxx	Expense
7000xxxx	Gains/Losses/Miscellaneous Items
8000xxxx	Memorandum

3. General Ledger Attributes. DELPHI uses attributes to further define GL accounts, assist in intra-governmental eliminations, and to support financial accountability functions. These attributes appear as one or two alpha characters in the general ledger description. Additional information on this subject is contained in the DELPHI GL module training material. For quick reference and selection of the proper PP&E or expense account, these attributes are listed below:

O	Government Outside of DOT	E	Entity
F	Funded	NX	Non Exchange
I	Government Inside DOT	NE	Non Entity
U	Unfunded	P	Production
N	Non Government	NP	Non Production
X	Exchange		

4. The following tables provide information on the various GL accounts used within FAA.

**GL Account****Description****Real Property Accounts**

17116000	N, E - Land and Land Rights.
17116010	N, E - Land Not In Use.
171160CL	Land - Clearing Account.
17126000	N, E - Improvements to Land.
17126010	N, E - Improvements to Land Not In Use.
171260CL	Land Improvements - Clearing Account.
17196000	N, E - Accumulated Depreciation on Improvements to Land.
17196010	N, E - Accumulated Depreciation on Improvements to Land Not In use.
17206000	N, E - Construction in Progress (formerly Work In- Process, WIP).
172060CL	N, E - Construction in Progress - Clearing Account.
172060EC	N, E - Burdening Clearing - Equipment - Engineering Center (ANI).
172060IC	N, E - Burdening Clearing - Equipment - Implementation Center.
17306000	N, E - Buildings, Improvements and Renovations.
17306010	N, E - Buildings Not In Use Account.
173060CL	Building, Improvements - Clearing Account.
17396000	N, E - Accumulated Depreciation on Buildings, Improvements and Renovations.
17396010	N, E - Accumulated Depreciation on Buildings, Improvements and Renovations-Not In Use.
17406000	N, E - Other Structures and Facilities.
17406010	N, E - Other Structures and Facilities Not In Use.
174060CL	N, E - Other Structures and Facilities - Clearing Account.
17496000	N, E - Accumulated Depreciation on Other Structures and Facilities.
17496010	N, E - Accumulated Depreciation on Other Structures and Facilities - Not In Use.

**GL Account****Description****Personal Property Accounts**

17506000	N, E - Equipment.
17506001	N, E - Contractor Held Equipment.
17506010	N, E - Equipment Not In Use.
17506020	N, E - Aircraft.
17506030	N, E - Facility Equipment.
17506040	N, E - Accountable Equipment.
17506050	N, E - Furniture and Equipment.
175060CL	N, E - Equipment-Clearing Account.
17596000	N, E - Accumulated Depreciation on Equipment.
17596001	N, E - Accumulated Depreciation on Contractor Held Equipment.
17596010	N, E - Accumulated Depreciation on Equipment - Not In Use.
17596020	N, E - Accumulated Depreciation on Equipment - Aircraft.
17596030	N, E - Accumulated Depreciation on Facility Equipment.
17596040	N, E - Accumulated Depreciation on Accountable Equipment.
17596050	N, E - Accumulated Depreciation on Furniture and Equipment.

**Lease Related Accounts**

18106000	N, E - Assets Under Capital Lease.
18106050	Leases - Operating (Operating Leases are Not Capitalized as Assets).
181060CL	Lease Clearing.
18196000	N, E - Accumulated Depreciation on Assets Under Capital Lease.
18206000	N, E - Leasehold Improvements.
182060CL	N, E - Lease - Clearing Account.
18296000	N, E - Accumulated Depreciation on Leasehold Improvements.

**Software Related Accounts**

18306000	Internal Use Software.
18320000	O, E - Internal Use Software in Development.
18323000	I, E - Internal Use Software in Development.
18326000	N, E - Internal Use Software in Development.
183260CL	Internal Use Software in Develop Clearing Account.
18396000	N, E - Accumulated Amortization on Information Technology Software.

<b>GL Account</b>	<b>Description</b>
	<b>Other</b>
18406000	N, E - Other Natural Resources.
184060CL	Other Natural Resources - Clearing Account.
18496000	N, E - Allowance for Depletion.
18906000	N, E - Other General Property, Plant and Equipment.
189060CL	Other General Property - Clearing Account.

5. The following are related liability accounts to PP&E transactions.

<b>GL Account</b>	<b>Description</b>
21306200	N, F - Liability for Contract Holdback (Non-Government, Funded).
29400200	O, F - Capital Lease Liability (Government. O/S DOT, Funded).
29400300	O, U - Capital Lease Liability (Government O/S DOT, Unfunded).
29403200	I, F - Capital Lease Liability (Government I/S DOT ,Funded).
29403300	I, U - Capital Lease Liability (Government I/S DOT, Unfunded).
29406200	N, F - Capital Lease Liability (Non-Government Funded).
29406300	N, U - Capital Lease Liability (Non-Government Unfunded).
29409999	G, U - Capital Lease Liability (Unfunded).

6. The following are operating expense accounts.

<b>GL Account</b>	<b>Description</b>
61000600	O, P - Operating Expenses/Program Costs (Government. O/S DOT, Production ).
61000700	O, NP - Operating Expenses/Program Costs (Government. O/S DOT, Non-Production).
61003600	I, P - Operating Expenses/Program Costs (Government. I/S DOT, Production).
61003700	I, NP - Operating Expenses/Program Costs (Government. I/S DOT, Non - Production).
61006600	N, P - Operating Expenses/Program Costs (Non-Government. Production, i.e. commercial companies).
67106600	N, P - Depreciation and Amortization Expense.